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Appln. No. 09/871,450  
Amendment dated December 27, 2004  
Reply to Office Action of June 28, 2004

Attorney Docket No. 01142/LH

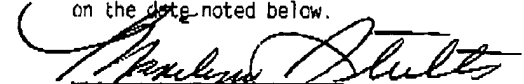
**IN THE UNITED STATES PATENT  
AND TRADEMARK OFFICE**

Applicant : Y. MURATA  
Serial No. : 09/871,450  
Filed : May 31, 2001  
For : METHODS AND SYSTEMS FOR  
COLLECTING AND PAYING TAXES  
ON CONTENTS DELIVERED OVER  
A NETWORK  
Art Unit : 3627  
Examiner : Andrew J. Rudy  
Confirm. No.: 9850  
Customer No.: 01933

CERTIFICATE OF FACSIMILE  
TRANSMISSION  
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TOTAL PAGES: 13

I hereby certify that this  
paper is being facsimile  
transmitted to the  
Commissioner for  
Patents Office  
on the date noted below.

  
Marilyn Stults

Dated: December 27, 2004

In the event that this Paper  
is late filed, and the  
necessary petition for  
extension of time is not filed  
concurrently herewith, please  
consider this as a Petition  
for the requisite extension of  
time, and to the extent not  
tendered by check attached  
hereto, authorization to  
charge the extension fee to  
Account No. 06-1378.

**AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

S I R :

This is responsive to the Office Action dated June 28,  
2004, the term for response to which is extended by three months  
by Petition filed concurrently herewith to December 28, 2004.

**Amendments to the Claims** are reflected in the listing of claims  
which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.